

105TH CONGRESS
2D SESSION

H. R. 3772

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit against the alternative minimum tax.

IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 1998

Mr. ENGLISH of Pennsylvania (for himself, Mr. HOUGHTON, and Mrs. THURMAN) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow the work opportunity credit against the alternative minimum tax.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. WORK OPPORTUNITY CREDIT ALLOWED**
4 **AGAINST MINIMUM TAX.**

5 (a) IN GENERAL.—Subsection (c) of section 38 of the
6 Internal Revenue Code of 1986 (relating to limitation
7 based on amount of tax) is amended by redesignating
8 paragraph (3) as paragraph (4) and by inserting after
9 paragraph (2) the following new paragraph:

1 “(3) SPECIAL RULES FOR WORK OPPORTUNITY
2 CREDIT.—

3 “(A) IN GENERAL.—In the case of the
4 work opportunity credit—

5 “(i) this section and section 39 shall
6 be applied separately with respect to the
7 credit, and

8 “(ii) in applying paragraph (1) to the
9 credit—

10 “(I) subparagraph (A) shall not
11 apply, and

12 “(II) the limitation under para-
13 graph (1) (as modified by subclause
14 (I)) shall be reduced by the credit al-
15 lowed under subsection (a) for the
16 taxable year (other than the work op-
17 portunity credit).

18 “(B) WORK OPPORTUNITY CREDIT.—For
19 purposes of this subsection, the term ‘work op-
20 portunity credit’ means the credit allowable
21 under subsection (a) by reason of section
22 51(a).”

23 (b) CONFORMING AMENDMENT.—Subclause (II) of
24 section 38(c)(2)(A)(ii) of such Code is amended by insert-

1 ing “or the work opportunity credit” after “employment
2 credit”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 1997.

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